

# EXHIBIT C

## ANNUAL EVALUATION

For

Senior Special Agent

**Bryan Cho**

10/01/2019 through 09/30/2020

**JOB ELEMENT I. EMPLOYEE SATISFACTION-EMPLOYEE CONTRIBUTION**

<b>1A Workplace Interaction</b>			<b>E</b>
1. Interacts in a courteous and professional manner with others to foster and maintain cooperative work relationships			<u>N/A -</u>
<b>(Exceeds Only)</b>			
2. Interacts in a courteous and professional manner with others to foster and maintain <b>excellent</b> work relationships			<u>E</u>
<b>Note:</b> In this aspect, if item 2 applies, item 1 should <b>not</b> be marked			
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails	
<b>1B Workgroup Involvement</b>			<b>E</b>
3. Participates in identifying or solving workgroup issues			<u>E</u>
4. Participates in activities that maintain or improve workgroup efficiencies			<u>E</u>
<b>(Exceeds Only)</b>			
5. <b>Contributes proactively to the overall effectiveness of the workgroup</b>			<u>E</u>
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails	
<b>1C Workplace Environment</b>			<b>E</b>
6. Supports a work environment free from harassment and discrimination			<u>E</u>
7. Works cooperatively			<u>E</u>
8. Willingly shares knowledge/skills within the workplace			<u>E</u>
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails	
<b>Rating For Critical Job Element #1</b>			
Insert the # of aspects	0 Unacceptable	0 Met	0 Exceeded
0 N/A	<b>Element Rating</b>		<b>5</b>

**JOB ELEMENT II. CUSTOMER SATISFACTION - KNOWLEDGE**

<b>2A Legal and Accounting Principles</b>			<b>E</b>
1. Demonstrates a working knowledge of legal principles to assess investigative options.			<u>E</u>
2. Develops facts and issues appropriately to prove the elements and support the conclusions and recommendations.			<u>E</u>
3. As applicable, demonstrates a working knowledge of a specialty area (specifically for CIS, Technical Agent, Undercover Agent, Contact Agent, PIO)			<u>N/A -</u>
<b>(Exceeds Only – All Positions)</b>			
4. As applicable, <b>applies innovative approaches and/or methods</b> in a specialty area (specifically for CIS, Technical Agent, Undercover Agent, Contact Agent, PIO)			<u>E</u>
5. <b>Identifies and resolves critical and/or difficult legal/evidentiary problems</b>			<u>E</u>
Primary/Rigorous Positions			
6. Demonstrates a working knowledge of accounting principles to assess investigative options			<u>E</u>
<b>(Exceeds Only - Primary/Rigorous Positions)</b>			
7. <b>Applies innovative approaches and/or methods of proof to overcome complex accounting issues and/or the absence of standard accounting practices</b>			<u>N/A -</u>
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails	
<b>2B Enforcement Activities</b>			<b>M</b>
8. Uses appropriate judgement and the degree of force necessary to carry out enforcement activities including surveillance, armed escort, dignitary protection, undercover activities, raids, arrests, seizures, and forfeitures.			<u>M</u>
9. Recognizes evidentiary significance and properly preserves evidence (traditional, electronic and other non-traditional) obtained during enforcement activities.			<u>M</u>
10. Plans and completes (in secondary positions: supports) enforcement activities within legal and other procedural guidelines.			<u>M</u>
11. Meets current firearm qualification requirements			<u>M</u>
12. Demonstrates a working knowledge of the Service's policy and guidance in the use of force			<u>M</u>
<b>(Exceeds Only)</b>			
13. <b>Leads team(s) of enforcement personnel in the execution of search warrants, arrest warrants, and/or other enforcement activities, including planning briefing sessions, directing specialty personnel, and assigning tasks to participants</b>			<u>N/A -</u>
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails	
<b>2C Court Related Activities</b>			<b>M</b>
14. Plans and completes court-related activities to meet deadlines			<u>M</u>
15. Assists government attorneys in preparing for grand jury, trial, and other court-related actions			<u>M</u>
16. Demonstrates thorough knowledge of investigative facts and legal procedures at issue			<u>M</u>
17. Conducts oneself in a professional and businesslike manner			<u>M</u>
18. Obtains and presents (in secondary positions: analyzes) sufficient evidence to acquire search, seizure, and arrest warrants			<u>N/A -</u>

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<b>(Exceeds Only)</b>				
19. <b>Proactively</b> assists and advises government attorneys in preparing for grand jury, trial, and other court-related actions			N/A -	
20. Initiates court related activities as affiant to legal documents and/or originator of grand jury request, or significantly contributes to the process in relation to an area of specialty expertise			N/A -	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>2D Procedural Requirements</b>				<b>E</b>
21. Demonstrates a working knowledge of the IRM and other directives			E	
22. Seeks advice from counsel when appropriate			E	
23. Develops and initiates (in secondary positions: assists) investigations/activities when appropriate			E	
24. Provides understandable guidance within the constraints of the law			E	
<b>(Exceeds Only)</b>				
25. Demonstrates knowledge of procedural guidelines to ascertain approval of the use of unique investigative techniques and enforcement actions			E	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>2E Technical Assistance</b>				<b>E</b>
26. Provides competent technical or specialized assistance to other offices, operating divisions, or agencies as appropriate (financial, forensic, computer technology, security, protection, and/or other specialty areas)			E	
<b>(Exceeds Only)</b>				
27. Proactively shares technical or specialized expertise with other offices, operating divisions, or agencies as appropriate			E	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>Rating For Critical Job Element #II</b>				
Insert the # of aspects	0	Unacceptable	0	Met
	0	Exceeded	0	Outstanding
	0	N/A	0	O/E
	0	BLK		
Element Rating				<b>4</b>

**JOB ELEMENT III. CUSTOMER SATISFACTION - APPLICATION**

<b>3A Written Communication</b>				<b>M</b>
1. Produces written products that are complete, accurate, understandable, and presented in a logical manner according to procedures and guidelines			M	
2. Produces written products that conform to statutes and regulations.			M	
3. Prepares reports and schedules that are sufficiently detailed, easy to follow, and clearly reflect and support the findings, recommendations and conclusions reached.			M	
<b>(Exceeds Only)</b>				
4. Produces written products that are complete, accurate, understandable, and presented in a logical manner according to procedures and guidelines <b>even in the most complex situations</b>			N/A -	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>3B Oral Communications</b>				<b>M</b>
5. Provides oral communications that are easily understood, professional, clear, and appropriate to the audience			M	
6. Provides testimony in a credible manner.			M	
7. Controls discussions to help resolve issues			E	
<b>(Exceeds Only)</b>				
8. Provides oral communications that are easily understood, professional, clear, and appropriate to the audience <b>even under the most adverse circumstances.</b>			N/A -	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>3C Interviewing and Official Contacts</b>				<b>E</b>
9. Elicits key information and material evidence from interviews and contacts			N/A -	
10. Obtains essential information and follows up on leads as they arise, and/or debriefs individuals for specialized information			E	
11. Maintains control in a professional and businesslike manner			E	
12. Documents interviews and contacts properly in a comprehensive manner			E	
<b>(Exceeds Only)</b>				
13. Elicits key information and material evidence from interviews and contacts <b>even in the most difficult and complex situations</b>			E	
Consistently—Exceeds	Generally—Meets	More than occasionally fails---Fails		
<b>Rating For Critical Job Element #III</b>				
Insert the # of aspects	0	Unacceptable	0	Met
	0	Exceeded	0	Outstanding
	0	N/A	0	O/E
	0	BLK		
Element Rating				<b>3</b>

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**JOB ELEMENT IV. BUSINESS RESULTS-QUALITY**

<b>4A Research and Analytical Methods</b>			<b>M</b>
1. Uses appropriate analytical methods and research tools to accomplish objectives			M
2. Uses appropriate personnel, equipment, and techniques to accomplish objectives.			M
<b>(Exceeds Only)</b>			
3. Uses appropriate <b>and innovative</b> analytical methods and research tools to accomplish objectives			N/A -
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>4B Planning Investigations and Other Activities</b>			<b>M</b>
4. Plans, prioritizes, and schedules activities in an effective manner that protects taxpayer privacy			N/A -
5. Plans activities with a minimal amount of direction.			N/A -
6. Develops sources of information that lead to a self-sustaining inventory			N/A -
<b>(Exceeds Only)</b>			
7. Plans, prioritizes, and schedules activities <b>for others as well as oneself</b> in an effective manner that protects taxpayer privacy			N/A -
8. Plans activities <b>for others as well as oneself</b> with a minimal amount of direction.			N/A -
9. Develops sources of information that lead to a self-sustaining inventory <b>for others as well as oneself</b>			N/A -
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>4C Implementing Plans and Other Activities</b>			<b>M</b>
10. Implements plans and scheduled activities in an effective manner			M
11. Identifies and overcomes fatal weaknesses in routine investigations as they arise			M
<b>(Exceeds Only)</b>			
12. Identifies and overcomes fatal weaknesses as they arise, <b>even in the most complex investigations</b>			N/A -
13. <b>Leads others in completing scheduled activities</b>			N/A -
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>Rating For Critical Job Element #IV</b>			
Insert the # of aspects	0 Unacceptable	0 Met	0 Exceeded
0 Outstanding	0 N/A	0 O/E	0 BLK
			<b>Element Rating</b>
			<b>3</b>

**JOB ELEMENT V. BUSINESS RESULTS - EFFICIENCY**

<b>5A Workload Management</b>			<b>M</b>
1. Keeps appropriate individuals(supervisors, counsel, team members/leaders, etc.) apprised of the status of activities and assignments			M
2. Prepares and maintains reports/files in accordance with procedures and directives.			M
3. Plans and schedules activities effectively and appropriately for the nature and complexity of the work.			M
<b>(Exceeds Only)</b>			
4. <b>Leads and coordinates activities effectively and appropriately for the nature and complexity of the work</b>			N/A - N
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>5B Completes Work Timely</b>			<b>E</b>
5. Meets deadlines, plans and prioritizes tasks so that both total time spent and elapsed time are commensurate with the nature and complexity of the work.			If exceed
6. Produces timely work products that conform to the current Federal Rules of Evidence, agency rules, standards and regulations.			E
<b>(Exceeds Only)</b>			
7. Meets deadlines <b>ahead of schedule</b> , plans and prioritizes tasks <b>to optimize</b> both total time spent and elapsed time commensurate with the nature and complexity of the work			N/A - n
8. <b>Meets deadlines while completing additional and/or unexpected assignments</b>			E
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>5C Workload Implementation</b>			<b>E</b>
9. Arranges and changes work priorities with minimal direction			E
10. Uses office automation and appropriate support personnel to provide efficiency or cost savings			E
11. Conducts activities to ensure the government's interests are met consistent with protection of persons and property			E
<b>(Exceeds Only)</b>			
12. <b>Proactively leads and/or assists in completing activities and protecting the government's interests.</b>			E
Consistently—Exceeds	Generally—Meets	More than occasionally fails----Fails	
<b>Rating For Critical Job Element #V</b>			
Insert the # of aspects	0 Unacceptable	0 Met	0 Exceeded
0 Outstanding	0 N/A	0 O/E	0 BLK
			<b>Element Rating</b>
			<b>4</b>

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Servicewide policy states that an employee must consistently perform all applicable tasks (bullets) listed in the "exceeds" column, including any additional tasks not found at the "meets" level, in order to receive a rating of "exceeds" for that aspect.

**Remember, when distinguishing between the "meets" and "exceeds" levels of performance, the emphasis should not only be on the word "consistency". Managers must consider the quality of the work, quantity, timeliness and complexity of the assignment/task, and proactive employee performance. Doing 5 easy tasks "consistently" well should not equate with an "exceeds" rating.**

If the rating and reviewing official (management) determine that an employee who is able to perform the full range of duties of the position did not have the opportunity to perform the task (bullet), then the task is rated "not applicable" (**N/A**). The employee should not be penalized for not having the opportunity to perform the task. This is a management determination. If all other tasks (bullets) were "consistently" performed in a quality manner associated with "exceeds" performance except for the "not applicable" task, the employee is rated "exceeds" for that aspect. The goal is to have few/no tasks or aspects rated "not applicable"; therefore, managers will need to monitor and assign work (where possible) to allow the employee to demonstrate all tasks/aspects of performance.

In some rare instances, the employee's position may not require the employee to perform all of the performance standards described in the CJE. The manager will note the tasks that are not relevant to the employee's position by annotating them with a "**Not Applicable**" (**N/A**) rating. The N/A rating will not be counted against the CJE and overall score. Instances of "Not Applicable" because of relevance should be rare and must be documented in the attached appraisal narrative. Supervisors should ensure that all performance plans are relevant to the employee's position and that all tasks are relevant for future rating periods.

If management determines that the employee who is able to perform the full range of duties of the position consistently performed the all but the extra task listed in an Aspect at the level/quality associated with "exceed" performance and the employee did have the opportunity to perform the additional task but did not, then the employee must receive a "meets" rating for that aspect. In this case, management has determined that the task is applicable but the employee "missed the opportunity". The employee did not consistently perform the additional task at the quality level associated with an "exceeds" rating. Since the employee did not perform all of the tasks at the level associated with an "exceed" rating the employee cannot receive an "exceeds" rating for that aspect. In this case, management has determined that the task is "applicable" and the employee would be rated "**other than exceeds**" (**O/E**) for the additional task. Just doing the task listed in the "exceed" column does not guarantee an "Exceeds" rating. The quality, complexity, employee proactively, and other measurements associated with an "exceed" rating must be present. The employee did not perform all tasks at a quality level associated with "exceeds" rating. Therefore, the employee cannot receive an "exceeds" rating for that aspect.

If management determines that an employee who is able to perform the full range of duties of the position had the opportunity to perform any task, but did not take advantage of that opportunity, then the employee does not receive a "not applicable" for that task. The task (additional or any task) was a "**missed opportunity**" is deemed "applicable" but was not performed. The task was a "missed opportunity" and is deemed "applicable" but was not performed. In this case, the employee did not perform the applicable task and cannot be rated as N/A. The employee will be rated "**BLANK**" (**BLK**) on the checksheet and in the automated performance rating system (ePerformance) and the rating will count toward the CJE and the overall score.

Also, the "**Not Applicable**" designation **must not be used** when the employee has failed to perform the required tasks or duties because of performance restrictions based on safety, security, or integrity issues (see **IRM 6.430.2.4.8 (3)**). When an employee cannot perform a task listed in the CJE because of performance restrictions based on safety, security or integrity issues, the employee would receive the designation "**BLANK**" in the automated performance rating system (ePerformance). This signifies in the automated performance rating system that the employee was unable to perform the assigned tasks and the designation "**BLANK**" is counted toward the CJE and Overall Score and must be document in the attached appraisal narrative.

While there is a Servicewide policy defining an "exceeds" rating for an aspect, there is no such policy or definition for "meets" or "fails" on an individual performance aspect. The employee performance evaluation system continues to rely on the rating and reviewing officials' judgment in this regard. The manager must consider the overall effect of the employee's work in that aspect and decide which rating is most appropriate for the aspect. The system is not designed to be a purely mathematical formula. The Servicewide definitions found on the back of Form 6850 are only for the rating of each critical job element and the overall summary rating.

If management determines that the employee should receive a "**fails**" rating for one task (bullet) listed in an aspect; there is no hard and fast rule that indicates that the employee must receive a "fails" rating for that aspect. Management must consider the employee's overall performance in that aspect and make the determination. Management may determine that some tasks are more critical than others. It is possible to fail one task that is considered to be so critical to the aspect that the employee receives a "fails" rating for the entire aspect. However, it may also be possible to fail one or even two tasks and still receive a rating of "meets" for that aspect. The rating of each aspect will depend on the judgment of the rating and reviewing officials. This is why communication of your expectations regarding performance is critical.

IRS and CI policy has been that good performance management includes ongoing communication and feedback regarding employee performance. Ratings should never be a surprise at the end of the rating cycle. **It is the supervisor's responsibility to inform the employee whenever a decrease in work performance is observed either from the prior year's appraisal or from the mid-year progress review. A decrease in performance necessitating supervisory involvement normally refers to the decline of one or more rating levels (i.e., "Exceeds Fully Successful" to "Fully Successful")** see **IRM 6.430.2.3.3**.

However, this is different from the contractual requirement that governs BU employee and their managers. Under the collective bargaining agreement, managers are prohibited from lowering a rating unless they have first informed/counseled the employee. This is not the case for CI managers. There is no such requirement in the IRM with respect to the ability of a manager to lower a rating (e.g. Exceeds to fully successful). However, as the IRM indicates managers should keep employees informed regarding decrease performance. If the performance falls below minimally successful, CI managers must inform the employee and proactively give the employee an opportunity to improve. While in CI an evaluation may be lowered without prior feedback or counseling, good performance management (as indicated in the IRM) should be practiced when possible.